



DECLARATION/ POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Integrated e-Commerce Sales & Use Tax Exchange System and Method

[] the specification of which is attached hereto.

[X] the Specification of which was filed on March 18, 2004 as Application Serial No. 10/803,616.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose to the United States Patent and Trademark Office all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations § 1.56.

I hereby claim the benefit under 35 U.S.C. §120 of any United States application(s), or 35 U.S.C. §365(c) of any PCT international application(s) designating the United States of America, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT international application(s) in the manner provided by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose to the United States Patent and Trademark Office all information known to me to be material to patentability as defined in 37 C.F.R. §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.

Application Serial No.	Filing Date
60/436,661	December 30, 2002
60/459,373	April 2, 2003
10/744,590	December 22, 2003
10/744,597	December 22, 2003


I hereby appoint Rick Matos, Reg. No. 40,082 my agent with full power of substitution and revocation to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected therewith; and I request that all correspondence be directed to:

Rick Matos, Ph.D.,	Customer No.
Innovar, L.L.C.	24,039
P.O. Box 250647	
Plano, TX 75025-0647	

and that all calls be directed to (972) 747-7373; that all facsimile transmissions be directed to (972) 747-7375; and that all email messages be directed to innovarllc@sbcglobal.net.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of first inventor Jonathan Barsade

Inventor's signature 

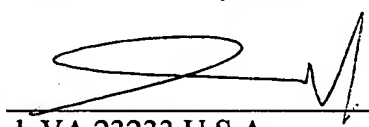
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Full name of second inventor Tal Elyashiv

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